

810-5-1-.239 Registration of Vehicles Used Exclusively to Transport Raw Cotton.
(NEW RULE)

(1) County license plate issuing officials will issue special annual license plates to the vehicles registered pursuant to the provisions of Act 2006-550.

(2) Act 2006-550 limits the issuance of the special license plate authorized by this Act to a "vehicle designed and especially constructed to transport only raw cotton from harvest to a cotton gin...." This provision limits issuance only to these specially designed vehicles; therefore, the special license plates cannot be displayed on trucks that are capable of transporting commodities other than raw cotton, even if the only use of the trucks is for this purpose. It is understood that one may transport the raw cotton to a location where it is to be temporarily stored for later transportation to a cotton gin. Furthermore, a farmer owning and operating such vehicle may elect to register the vehicle with a farm license plate based on the gross weight of the vehicle instead of the license plate authorized by Act 2006-550 if using the vehicle in accordance with Section 40-12-248.

(3) The annual license tax and registration fee for the license plates issued pursuant to Act 2006-550 shall be \$250.00, regardless of the gross weight of the vehicle. The registrations shall be renewed annually in the months of October and November. Registrations shall be issued for the period December 1 through November 30.

(4) The license plates issued pursuant to Act 2006-550 are not apportionable pursuant to the International Registration Plan (IRP) if the vehicle is operated from points within and without the State of Alabama. This interpretation is based on the exemption from apportionment under the IRP for "restricted use" vehicles, which includes vehicles restricted to hauling only a specific commodity or product.

(5) Section 40-12-258, as amended by Act 2004-292, allows the proration of registration fees when a farm truck is "stored in this state and not used or operated on the public highways of this state...." As a farmer may own the type vehicle authorized and registered under Act 2006-550, said farmer may pay prorated registration fees if the vehicle is not operated on the public highways of Alabama from December 1 until placed into service in a subsequent month. Note that this proration authorization is only applicable to a vehicle owned and used by a farmer, and would not apply to a non-farm owner/operator of said vehicle(s).

(6) If the gross weight of the vehicle registered pursuant to Act 2006-550 is 55,000 pounds or more, the vehicle owner is required annually, when

registering the vehicle, to provide documentation indicating compliance with the Federal Heavy Vehicle Use Tax laws.

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Authority: Sections 40-2A-7(a)(5) and Act 2006-550, Code of Alabama 1975.

History: